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Attorney for AK Steel Corporation

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
DPH Holdings Corp., et al., : Case No. 05-44481 (RDD)
: (Jointly Administered)
Reorganized Debtors :
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**RESPONSE OF AK STEEL CORPORATION TO REORGANIZED DEBTORS'
FORTY THIRD OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. §503(b) AND FED.
R. BANKR. P. 3007 TO (I) EXPUNGE CERTAIN ADMINISTRATIVE EXPENSE (A)
SEVERANCE CLAIMS, (B) BOOKS AND RECORDS CLAIMS, (C) DUPLICATE
CLAIMS, (D) EQUITY INTERESTS, (E) PREPETITION CLAIMS, (F)
INSUFFICIENTLY DOCUMENTED CLAIMS, (G) PENSION, BENEFIT, AND OPEB
CLAIMS, (H) WORKERS' COMPENSATION CLAIMS, AND (I) TRANSFERRED
WORKERS' COMPENSATION CLAIMS, (II) MODIFY AND ALLOW CERTAIN
ADMINISTRATIVE EXPENSE SEVERANCE CLAIMS, AND (III) ALLOW CERTAIN
ADMINISTRATIVE EXPENSE SEVERANCE CLAIMS**

AK Steel Corporation ("Claimant"), by and through its undersigned counsel, hereby responds to the Reorganized Debtors' Forty-Third Omnibus Objection Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 to (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books and Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, and OPEB Claims, (H) Workers' Compensation Claims, and (I) Transferred Workers' Compensation

Claims, (II) Modify and Allow Certain Administrative Expense Severance Claims, and (III) Allow Certain Administrative Expense Severance Claims (the “Claim Objection”), and respectfully states as follows:

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (the “Debtors”), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the “Bankruptcy Code”).

2. Claimant is a supplier of goods to the Reorganized Debtors. Claimant sold goods to the Reorganized Debtors post-petition in the ordinary course of business. Due to certain pricing disputes, a small balance remains owing to Claimant on certain post-petition sales to the Reorganized Debtors. On July 15, 2009, Claimant timely filed administrative expense claim number 19099 in the amount of \$7,517.35 (the “Claim”) for those disputed amounts.

3. The Claim is a valid administrative expense claim, timely filed and properly supported by four outstanding invoices issued by Claimant for the balance owing on goods delivered to the Reorganized Debtors in the ordinary course of business. The outstanding invoices were filed as an attachment to the Claim. With their Claim Objection, the Reorganized Debtors seek to disallow and expunge the Claim, asserting that the amount due to Claimant is not reflected in the Reorganized Debtors’ books and records. Claimant is currently attempting to resolve the Claim Objection through negotiations with the Reorganized Debtors. However, in the event that Claimant is unable to resolve the Claim Objection with the Reorganized Debtors, Claimant asks this Court to enter an order denying the Claim Objection and allowing the Claim.

WHEREFORE, AK Steel Corporation respectfully requests that this Court enter an order denying the relief requested in the Claim Objection as to claim number 19099, allowing claim number 19099 in the amount and priority as filed, and/or granting such other relief as is just and appropriate under the circumstances.

Dated: February 18, 2010

Respectfully submitted,

/s/ Douglas L. Lutz
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ATTORNEY FOR AK STEEL CORPORATION

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing RESPONSE OF AK STEEL CORPORATION TO REORGANIZED DEBTORS' FORTY THIRD OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. §503(b) AND FED. R. BANKR. P. 3007 TO (I) EXPUNGE CERTAIN ADMINISTRATIVE EXPENSE (A) SEVERANCE CLAIMS, (B) BOOKS AND RECORDS CLAIMS, (C) DUPLICATE CLAIMS, (D) EQUITY INTERESTS, (E) PREPETITION CLAIMS, (F) INSUFFICIENTLY DOCUMENTED CLAIMS, (G) PENSION, BENEFIT, AND OPEB CLAIMS, (H) WORKERS' COMPENSATION CLAIMS, AND (I) TRANSFERRED WORKERS' COMPENSATION CLAIMS, (II) MODIFY AND ALLOW CERTAIN ADMINISTRATIVE EXPENSE SEVERANCE CLAIMS, AND (III) ALLOW CERTAIN ADMINISTRATIVE EXPENSE SEVERANCE CLAIMS was sent via regular United States mail, postage prepaid, and by ECF noticing, on February 18, 2010 to the parties listed below.

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The Honorable Robert D. Drain
United States Bankruptcy Judge
The Hon. Charles L. Brieant Jr. Federal Building and Courthouse
300 Quarropas Street
Courtroom 118
White Plains, New York 10601-4140

/s/ Douglas L. Lutz